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December 19, 1995

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

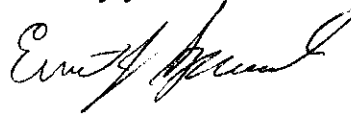
DOL-PWBA
PUBLIC DISCLOSURE
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Dear Gentlemen:

This letter constitutes a notification under Department of Labor Regulation 2520.104-23.

Orthopedic & Sports Medicine Center of Northern Indiana, Inc. (Employer Identification No. 35-1301992), 2310 California Road Elkhart, Indiana 46514, is an employer which has adopted and maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan is "The Orthopedic & Sports Medicine Center of Northern Indiana, Inc. Non-Qualified Savings Plan for Non-Physician Employees." It currently covers one (1) person. A copy of the plan document is available upon request pursuant to Department of Labor Regulation Section 2520.104-23(b)(2).

Sincerely yours,



Ernest J. Szarwark

EJS:scs

SBDS02 EJS 83510